

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:23-cv-10957

Judge Jonathan J.C. Grey

Magistrate Judge Elizabeth A. Stafford

KEVIN R. ADELL, individually;  
KEVIN R. ADELL as the Personal  
Representative of the ESTATE OF  
FRANKLIN Z. ADELL;  
RALPH G. LAMETI as Trustee of  
the ORCHARD LAKE PROPERTY  
TRUST; and OAKLAND COUNTY  
TREASURER, STATE OF  
MICHIGAN,

Defendants.

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**DEFENDANT OAKLAND COUNTY TREASURER'S ANSWER AND  
AFFIRMATIVE DEFENSES TO PLAINTIFF'S COMPLAINT**

NOW COMES Defendant Oakland County Treasurer, by and through his attorneys, Oakland County Corporation Counsel, and in answer to the allegations contained in Plaintiff's Complaint, states the following:

**Jurisdiction & Venue**

1. Defendant admits the allegation contained in paragraph 1.
2. Defendant admits the allegations contained in paragraph 2.

**The Parties**

3. Defendant admits the allegation contained in paragraph 3.

4. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 4 and leaves Plaintiff to its proofs.

5. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 5 and leaves Plaintiff to its proofs.

6. Defendant admits the allegation contained in paragraph 6.

**Adell Estate & Family Trust**

7. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 7 and leaves Plaintiff to its proofs.

8. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 8 and leaves Plaintiff to its proofs.

9. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 9 and leaves Plaintiff to its proofs.

10. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 10 and leaves Plaintiff to its proofs.

11. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 11 and leaves Plaintiff to its proofs.

**The Subject Property**

12. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 12 and leaves Plaintiff to its proofs.

13. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 13 and leaves Plaintiff to its proofs.

14. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 14 and leaves Plaintiff to its proofs.

15. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 15 and leaves Plaintiff to its proofs.

16. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 16 and leaves Plaintiff to its proofs.

17. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 17 and leaves Plaintiff to its proofs.

18. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 18 and leaves Plaintiff to its proofs.

**Adell Estate's Form 706, Estate Tax Return**

19. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 19 and leaves Plaintiff to its proofs.

20. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 20 and leaves Plaintiff to its proofs.

21. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 21 and leaves Plaintiff to its proofs.

22. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 22 and leaves Plaintiff to its proofs.

23. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 23 and leaves Plaintiff to its proofs.

24. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 24 and leaves Plaintiff to its proofs.

25. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 25 and leaves Plaintiff to its proofs.

26. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 26 and leaves Plaintiff to its proofs.

27. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 27 and leaves Plaintiff to its proofs.

28. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 28 and leaves Plaintiff to its proofs.

29. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 29 and leaves Plaintiff to its proofs.

**Adell Estate's Form 709, Gift Tax Return**

30. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 30 and leaves Plaintiff to its proofs.

31. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 31 and leaves Plaintiff to its proofs.

32. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 32 and leaves Plaintiff to its proofs.

33. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 33 and leaves Plaintiff to its proofs.

34. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 34 and leaves Plaintiff to its proofs.

35. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 35 and leaves Plaintiff to its proofs.

36. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 36 and leaves Plaintiff to its proofs.

37. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 37 and leaves Plaintiff to its proofs.

38. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 38 and leaves Plaintiff to its proofs.

**Count One**

**Judgment Against Kevin R. Adell as Personal Representative of the Estate of  
Franklin Z. Adell for Unpaid Federal Estate Taxes**

39. Defendant incorporates each answer in paragraphs 1 through 38 as though fully restated here.

40. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 40 and leaves Plaintiff to its proofs.

41. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 41 and leaves Plaintiff to its proofs.

42. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 42 and leaves Plaintiff to its proofs.

43. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 43 and leaves Plaintiff to its proofs.

44. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 44 and leaves Plaintiff to its proofs.

45. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 45 and leaves Plaintiff to its proofs.



46. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 46 and leaves Plaintiff to its proofs.

47. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 47 and leaves Plaintiff to its proofs.

48. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 48 and leaves Plaintiff to its proofs.

**Count Two**

**Impose Section 6324(a)(2) Liability Against Kevin R. Adell Individually for Unpaid Federal Estate Taxes Owed by the Estate of Franklin Z. Adell**

49. Defendant incorporates each answer in paragraphs 1 through 48 as though fully restated here.

50. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 50 and leaves Plaintiff to its proofs.

51. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 51 and leaves Plaintiff to its proofs.

52. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 52 and leaves Plaintiff to its proofs.

53. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 53 and leaves Plaintiff to its proofs.

54. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 54 and leaves Plaintiff to its proofs.

55. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 55 and leaves Plaintiff to its proofs.

56. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 56 and leaves Plaintiff to its proofs.

57. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 57 and leaves Plaintiff to its proofs.

58. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 58 and leaves Plaintiff to its proofs.

**Count Three**  
**Impose Liability Against Kevin R. Adell Individually Under 31 U.S.C. § 3713(b) for Unpaid Federal Estate Taxes Owed by the Estate of Franklin Z. Adell**

59. Defendant incorporates each answer in paragraphs 1 through 58 as though fully restated here.

60. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 60 and leaves Plaintiff to its proofs.

61. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 61 and leaves Plaintiff to its proofs.

62. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 62 and leaves Plaintiff to its proofs.

63. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 63 and leaves Plaintiff to its proofs.

64. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 64 and leaves Plaintiff to its proofs.

65. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 65 and leaves Plaintiff to its proofs.

66. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 66 and leaves Plaintiff to its proofs.

67. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 67 and leaves Plaintiff to its proofs.

#### **Count Four**

#### **Judgment Against Kevin R. Adell as Personal Representative of the Estate of Franklin Z. Adell for Unpaid Federal Gift Taxes**

68. Defendant incorporates each answer in paragraphs 1 through 67 as though fully restated here.

69. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 69 and leaves Plaintiff to its proofs.

70. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 70 and leaves Plaintiff to its proofs.

71. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 71 and leaves Plaintiff to its proofs.

72. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 72 and leaves Plaintiff to its proofs.

73. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 73 and leaves Plaintiff to its proofs.

74. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 74 and leaves Plaintiff to its proofs.

75. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 75 and leaves Plaintiff to its proofs.

76. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 76 and leaves Plaintiff to its proofs.

77. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 77 and leaves Plaintiff to its proofs.

**Count Five**

**Impose Section 6324(b) Liability Against Kevin R. Adell Individually for Unpaid Federal Gift Taxes Owed by the Estate of Franklin Z. Adell**

78. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 78 and leaves Plaintiff to its proofs.

79. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 79 and leaves Plaintiff to its proofs.

80. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 80 and leaves Plaintiff to its proofs.

81. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 81 and leaves Plaintiff to its proofs.

82. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 82 and leaves Plaintiff to its proofs.

83. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 83 and leaves Plaintiff to its proofs.

84. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 84 and leaves Plaintiff to its proofs.

**Count Six**

**Impose Liability Against Kevin R. Adell Individually Under 31 U.S.C. § 3713(b) for Unpaid Federal Gift Taxes of the Estate of Franklin Z. Adell**

85. Defendant incorporates each answer in paragraphs 1 through 84 as though fully restated here.

86. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 86 and leaves Plaintiff to its proofs.

87. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 87 and leaves Plaintiff to its proofs.

88. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 88 and leaves Plaintiff to its proofs.

89. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 89 and leaves Plaintiff to its proofs.

90. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 90 and leaves Plaintiff to its proofs.

91. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 91 and leaves Plaintiff to its proofs.

92. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 92 and leaves Plaintiff to its proofs.

93. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 93 and leaves Plaintiff to its proofs.

**Count Seven**  
**Enforce Federal Tax Liens Against the Subject Property**



94. Defendant incorporates each answer in paragraphs 1 through 93 as though fully restated here.

95. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 95 and leaves Plaintiff to its proofs.

96. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 96 and leaves Plaintiff to its proofs.

#### **Count Eight**

#### **10% Surcharge for Costs of Collection Under the Federal Debt Collection Procedure Act (28 U.S.C. §§ 3001, *et seq.*)**

97. Defendant incorporates each answer in paragraphs 1 through 96 as though fully restated here.

98. Defendant lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 98 and leaves Plaintiff to its proofs.

#### **Request for Relief**

WHEREFORE, Defendant Oakland County Treasurer respectfully requests that if the Subject Property commonly known as 459 Martell Drive, Bloomfield Hills, Michigan 48304, PIN 19-22-401-023, is sold by order of this Court, the sale proceeds of the Subject Property is distributed, after the costs of sale, first to pay

any unpaid real estate taxes and special assessments in accordance with 26 U.S.C. § 6323(b)(6), and that the Defendant be granted any other and further relief the Court determines to be just and proper.

Respectfully submitted,

OAKLAND COUNTY CORPORATION COUNSEL

/s/ David N. Asmar

DAVID N. ASMAR (P74069)

*Attorney for Defendant Oakland County Treasurer Only*

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Pontiac, MI 48341-0419

(248) 858-0456 Office

(248) 858-1003 Fax

asmard@oakgov.com

Dated: June 26, 2023

**AFFIRMATIVE DEFENSE**

Defendant Oakland County Treasurer states the following affirmative defense to the claims contained in Plaintiff's Complaint:

1. Pursuant to 26 U.S.C. § 6323(b)(6), Defendant's interest in the Subject Property commonly known as 459 Martell Drive, Bloomfield Hills, Michigan 48304, PIN 19-22-401-023, is entitled to protection, and any liens held by Defendant for unpaid real property tax and/or special assessment has priority over Plaintiff's federal tax liens.

2. Defendant reserves the right to amend and supplement its affirmative defenses.

Respectfully submitted,

OAKLAND COUNTY CORPORATION COUNSEL

/s/ David N. Asmar

DAVID N. ASMAR (P74069)

*Attorney for Defendant Oakland County Treasurer Only*

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(248) 858-1003 Fax

asmard@oakgov.com

Dated: June 26, 2023

**CERTIFICATE OF SERVICE**

I hereby certify that on June 26, 2023, I electronically filed the foregoing paper (Defendant Oakland County Treasurer's Answer and Affirmative Defenses to Plaintiff's Complaint) with the Clerk of the Court using the ECF system which will send notification of such filing to all parties of record, and I hereby certify that I have mailed by United States Postal Service the paper to the following non-ECF participants: None.

/s/ David N. Asmar

DAVID N. ASMAR (P74069)

*Attorney for Defendant Oakland County Treasurer Only*

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Dated: June 26, 2023